ABSTRACT OF THE DISCLOSURE

An estimation element necessary to determine a manufacturing process is extracted. A physical unit value corresponding to the estimation element is extracted from a physical unit table that contains cost physical unit values used in each step of the manufacturing process. An estimation formula expressed at least by a four-rule calculation rule is automatically converted into a format that can be executed by a preinstalled programming rule. The physical unit value is substituted in the converted estimation formula, thereby obtaining costs required in each step.